

**INTERNAL SERVICE FUNDS
DECEMBER 31, 2001**

Internal Service Funds are established to account for certain activities that support other County operations. The twelve King County Internal Service Funds use the accrual basis of accounting. A description of each fund follows:

Construction and Facilities Management Fund (#000005510) – Accounts for custodial services, building maintenance, and CIP project management. The fund earns revenue by charging tenants of County buildings for facilities maintenance, renovation, and architectural services.

Employee Benefits Program Fund (#000005500) – Accounts for the activities of employee medical, dental, life insurance, and long-term disability benefit programs and will account for future modifications to existing benefits or additions of new employee benefits.

Financial Management Services Fund(#000005450) – The fund consists of six sub-funds that account for financial services, including accounting, treasury, contracts, and procurement services provided to King County and other contracting agencies.

Office of Information Resource Management Operating Fund (#000005470) – Accounts for the activities relating to the operations of the Office of Information Resource Management Division, including county-wide information technology strategic planning and project management oversight.

Information and Telecommunications Services Fund(#000005530) – The fund consists of two sub-funds that account for data processing (# 553-1) and telecommunication (# 553-2) services provided to King County and other contracting agencies. The Data Processing Services sub-fund is responsible for operating, maintaining and enhancing the automated processing systems for King County and other contracting agencies. In addition, Data Processing provides staff support to the Information Resource Council (IRC) as it reviews proposed technology projects and develops technology policies for the County. The Telecommunications Services sub-fund is responsible for managing telecommunications resources for all County agencies. This includes the development of long-range plans, billing and inventory maintenance for select systems, management of calling card and long distance service, and providing consulting services on a time available basis to all County telephone users.

Insurance Fund (#000005520) – Accounts for the activities of the Risk Management Section, which includes performing risk analysis, evaluating alternatives and purchasing insurance, adjusting claims, and recommending policies and practices to reduce potential liabilities and ensure the adequacy of insurance coverage for King County departments.

Motor Pool Equipment Rental Fund (#000005580) – Accounts for the purchase and maintenance of a fleet of vehicles for use by County agencies.

Printing/Graphic Arts Services Fund (#000005600) – Accounts for printing, graphic arts, and duplicating services.

Public Works Equipment Rental Fund (#000005570) – Accounts for the purchase and maintenance of equipment and materials primarily used by the Roads Division for road maintenance and repair.

Safety and Workers' Compensation Fund (#000005420) – Accounts for the administration of an employee safety and training program designed to provide a safe and healthful workplace, as required by the Washington Industrial Safety and Health Act of 1973, and accounts for King County's self-insured worker compensation system as certified under the *Revised Code of Washington*, Industrial Insurance Act, Title 51.

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Transit Nonrevenue Vehicle (NRV) Equipment Rental Fund (#000005430) – Accounts for the purchase and maintenance of a fleet of non-revenue vehicles for use by Transit.

Wastewater Equipment Rental Fund (#000005440) – Accounts for the purchase and maintenance of a fleet of equipment and vehicles for use by Wastewater Treatment Division and Water and Land Resources.

Internal Service Funds are intended to be financially self-supporting; that is, they collect revenues according to rate schedules designed to cover the costs of the goods and services that they provide.

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